



STATE OF TENNESSEE – STATE EMPLOYEE GROUP PLAN POSTRETIREMENT HEALTH BENEFITS

*Actuarial Valuation Report
as of July 1, 2007*



June 24, 2008

Ms. Dianne McKay, CPA
Financial Oversight, Manager
Department of Finance and Administration
312 8th Avenue North, 14th Floor Tennessee Tower
Nashville, TN 37243

Dear Ms. McKay:

This report summarizes the results of our actuarial valuation of health benefits for State retirees under the State Employee Group Plan for the fiscal year beginning July 1, 2007. The State's obligation for the Tennessee Plan is valued separately.

The purposes of this report are to:

1. Estimate the employer obligation for retiree health benefits under the plan as of July 1, 2007
2. Determine the Annual Required Contribution (ARC) for the fiscal year ending June 30, 2008 under GASB 45
3. Provide additional information for planning.

Our results are based on census data and health plan rates provided by the State of Tennessee, and the actuarial methods and assumptions shown in Exhibit 3.

We certify that we are Members of the American Academy of Actuaries and meet its qualification standards for issuing this Statement of Actuarial Opinion. This valuation was prepared in accordance with our understanding of the requirements of Governmental Accounting Standards Board Statement 45 and the principles of practice prescribed by the Actuarial Standards Board.

Respectfully submitted,

Andrew C. Stratton, FSA, MAAA, EA
Principal, Consulting Actuary

Amy D. Whaley, FSA, MAAA
Principal, Consulting Actuary

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Highlights

	July 1, 2007 - \$ in thousands		
	Explicit Subsidy	Implicit Subsidy	Total
Present Value of Future Benefits	\$1,964,417	\$1,102,039	\$3,066,456
Unfunded Actuarial Liability	\$1,168,256	\$637,327	\$1,805,582
Annual Required Contribution	\$119,647	\$67,725	\$187,372
Discount Rate	4.5%	4.5%	4.5%
Payroll Growth for Amortization Payment	3.0%	3.0%	3.0%
Expected First Year Net Payments	\$48,770	\$25,488	\$74,258

Summary of Data

Actives	78,389
Retirees/Surviving Spouses/Spouse Contracts	6,404
Disableds	633

Exhibit 1

Development of Annual Required Contribution

(\$ in thousands)

	Explicit Subsidy	Implicit Subsidy	Total
Present Value of Future Benefits			
Retired	\$304,544	\$157,722	\$462,267
Active	\$1,659,873	\$944,316	\$2,604,189
Total	\$1,964,417	\$1,102,039	\$3,066,456
Actuarial Liability			
Retired	\$304,544	\$157,722	\$462,267
Active	\$863,711	\$479,604	\$1,343,316
Total	\$1,168,256	\$637,327	\$1,805,582
Fair Value of Plan Assets	—	—	—
Unfunded Actuarial Liability	\$1,168,256	\$637,327	\$1,805,582
Expected First Year Net Payments	\$48,770	\$25,488	\$74,258
Annual Required Contribution			
Normal Cost	\$69,852	\$40,560	\$110,412
Amortization of Unfunded Actuarial Liability	\$49,795	\$27,165	\$76,960
Total	\$119,647	\$67,725	\$187,372

Exhibit 2

Summary of Census Data

Attained Age	Active Employees										
	Completed Years of Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	
Under 25	860	907	56								1,823
25 to 29	1,249	3,176	990	38							5,453
30 to 34	1,060	3,081	2,203	507	12						6,863
35 to 39	984	3,000	2,341	1,337	414	37					8,113
40 to 44	848	2,704	2,333	1,508	1,189	842	71				9,495
45 to 49	726	2,605	2,434	1,654	1,394	1,687	1,010	96			11,606
50 to 54	648	2,448	2,382	1,789	1,546	1,696	1,552	883	47		12,991
55 to 59	525	1,865	1,988	1,550	1,419	1,489	1,271	1,180	446	31	11,764
60 to 64	156	1,008	1,133	907	882	884	683	680	461	138	6,932
65 & over	52	261	454	493	483	442	317	313	290	244	3,349
Total	7,108	21,055	16,314	9,783	7,339	7,077	4,904	3,152	1,244	413	78,389

Exhibit 2

Summary of Census Data

(continued)

Retirees/Surviving Spouses, Spouses, and Disabled Former Employees			
Attained Age	Retirees/Surviving Spouses/Spouse Contracts	Disableds	Total
Under 40	17	3	20
40 to 44	33	15	48
45 to 49	111	52	163
50 to 54	536	89	625
55 to 59	1,761	200	1,961
60 to 64	3,540	226	3,766
65 to 69	231	0	231
70 to 74	108	17	125
75 to 79	32	16	48
80 to 84	18	10	28
85 to 89	13	5	18
90 to 94	4	0	4
95 to 99	0	0	0
100 and Over	0	0	0
Total	6,404	633	7,037

Exhibit 3

Actuarial Assumptions and Cost Method

Valuation Date: July 1, 2007

Discount Rate: 4.5%

Cost Method: Projected Unit Credit with benefits attributed prorata from date of hire to assumed termination of employment.

Amortization Method: 30 year level percentage of payroll assuming total annual payroll growth of 3%.

Preretirement Mortality:

Age	Male	Female
20	0.04%	0.02%
30	0.06	0.02
40	0.07	0.05
50	0.18	0.10
60	0.56	0.31
70	1.66	0.96
80	4.34	2.75
90	10.69	8.13

Postretirement Mortality:

Age	Male	Female	Disabled
20	0.08%	0.04%	3.55%
30	0.12	0.05	2.17
40	0.16	0.09	2.20
50	0.39	0.19	2.74
60	1.08	0.67	3.95
70	2.56	1.55	5.32
80	7.28	4.45	8.70
90	16.49	14.15	18.03

Disability Rates:

Age	Female	Male
20	0.08%	0.04%
25	0.08	0.04
30	0.09	0.05
35	0.14	0.07
40	0.19	0.17
45	0.23	0.28
50	0.27	0.37
55	0.29	0.45
60	0.00	0.00

Exhibit 3

Actuarial Assumptions and Cost Method

(continued)

Service Retirement Rates: Retirement rates prior to age 60 apply only if the participant has completed 30 years of service.

Age	Rate	Age	Rate
50	7.0%	63	14.5%
51	7.0	64	16.0
52	7.0	65	29.0
53	7.0	66	17.5
54	7.0	67	17.5
55	7.0	68	17.5
56	8.0	69	17.5
57	8.0	70	17.5
58	8.5	71	20.5
59	8.5	72	20.5
60	9.0	73	20.5
61	11.5	74	20.5
62	21.5	75	100.0

Additional rate of retirement in the year in which an active first reaches age 60 and 15 years of service

4.0%

Additional rate of retirement in the year in which an active prior to age 60 first reaches 30 years of service

10.0%

Sample Termination and Early Retirement Rates¹

Age	1 st Year	2 nd Year	Male ²	Female ²
20	32.57%	27.16%	17.69%	18.50%
25	26.22	23.32	13.97	15.70
30	24.28	19.97	9.15	11.10
35	22.33	17.22	5.01	6.67
40	20.39	15.11	2.52	3.52
45	18.44	13.63	1.90	2.29
50	16.50	12.74	1.90	2.40
55	16.50	12.32	2.60	3.28
60	16.50	12.21	4.25	5.00

¹ Termination rates cease at the earlier of age 60 and 30 years of service.

² Ultimate rates apply beginning on an employee's 3rd year of employment.

Exhibit 3

Actuarial Assumptions and Cost Method

(continued)

Plan Participation: Future retirees are assumed to elect coverage based upon the level of subsidy.

The assumed participation rates are:

30+ years of service	90%
20-29 years of service	85%
Less than 20 years of service	80%

Eligible members are assumed to elect immediate coverage at assumed termination of employment.

Current retirees are assumed to maintain coverage.

Spouse Assumptions: 50% of the future participants are assumed to cover a spouse, and males are assumed to be four years older than females. Current retirees are assumed to keep current spouse participation. 50% of surviving spouses are assumed to receive a TCRS survivor pension.

Health Care Cost

Trend Rates: 2007 to 2008 trend was 7%. Health Care cost trend rates to be applied to expected future claims, contributions, and premiums:

Calendar Year	Rate
2008 to 2009	11.0%
2009 to 2010	10.5
2010 to 2011	10.0
2011 to 2012	9.5
2012 to 2013	9.0
2013 to 2014	8.5
2014 to 2015	8.0
2015 to 2016	7.5
2016 to 2017	7.0
2017 to 2018	6.5
2018 to 2019	6.0
2019 to 2020	5.5
2020 to 2021	5.0

Exhibit 3

Actuarial Assumptions and Cost Method

(continued)

Medical Plan Costs: Estimated net per capita monthly incurred claim costs for 2007 - 2008, including administrative expenses:

Age	Claims Cost
50	\$6,655
55	\$7,965
60	\$9,382
65*	\$5,632
70*	\$6,453
75*	\$7,395

*Costs at age 65 and over apply to a limited number of grandfathered people only

Costs were developed from reported incurred medical and prescription drug claims experience and administrative costs for 2005 and 2006.

Average Premiums: Blended monthly premiums for future retirees for 2007 - 2008:

Single	\$483.98
Family	\$1,208.43

Subsidies: Explicit subsidy – employer portion of blended premium
Implicit subsidy – difference between age-adjusted claims/admin costs and blended premiums

Census Data: Collected as of July 1, 2007. The data was not audited by Buck Consultants. When an employee was listed under both a retiree contract and a spouse contract, with participation in both the pre-65 plan and the Tennessee plan, the pre-65 record is treated as the spouse record for valuation purposes.

Exhibit 4

Summary of Substantive Plan Provisions

Eligibility: TCRS participants with state medical benefits are eligible for health coverage following service retirement or early retirement, which are generally as follows:

- Service retirement: age 60 and 10 years of service, or 30 years of service
- Early retirement: age 55 and 10 years of service, or 25 years of service

Similar requirements generally apply to ORP and other non-TCRS participants.

Retirees with less than 20 years of service must participate in the state medical plan for the 3 years prior to retirement and must begin retiree coverage immediately upon retirement. Retirees with 20 years of service must participate for the year prior to retirement and must begin retiree coverage within 5 years of retirement.

Spouse coverage: Spouses may participate in the Plan. When a retiree dies, surviving spouses may remain in the plan for six months for free. After that, if the surviving spouse receives a TCRS survivor pension, the spouse may participate and pay a “retiree only or spouse only” rate.

Disabled coverage: Disabled employees who leave employment with five or more years of service may participate.

Medicare eligibility: Disabled members with Medicare remain in the plan until age 65. A few participants, generally without Medicare, can stay in the plan beyond age 65.

Premiums: Blended active and retired premiums are:

Calendar Year 2008 Monthly Premiums		
	Single	Family
PPO	\$507.64	\$1,267.40
POS	\$486.90	\$1,215.67
HMO- Memphis	\$480.41	\$1,197.94
HMO-Nashville	\$478.03	\$1,196.77
HMO-East	\$480.87	\$1,200.60

Premium increase from 2007 to 2008 was 7%.

Employee Contributions as a Percent of Blended Premium	
Years of Service	Employee Contribution
30+	20%
20 – 29	30%
Less than 20	40%

Exhibit 5

Benefit Design

Benefit Design: (Effective January 1, 2008)

	PPO Option		PPO Limited Option		POS Option		HMO Option
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	
Preexisting Condition Requirement	6 months if no immediately prior coverage		6 months if no immediately prior coverage		6 months if no immediately prior coverage		None
Annual Medical Deductible *	\$300 per individual; \$750 family *		\$500 per individual; \$1,500 family *		None	\$300 per individual; \$750 family	None
Annual Out-of-Pocket Maximum (excludes MHSA and pharmacy)	\$1,300 per individual; \$2,600 family	\$3,900 per individual; \$7,800 family	\$5,500 per individual; \$11,500 family	\$16,500 per individual; \$33,000 family	None		None
Annual Physical Exam – Adult	90% of MAC	70% of MAC	80% of MAC	60% of MAC	100% benefit	70% of MAC after deductible	\$15 copay PCP; \$20 copay specialist
Physician Office Visit	90% of MAC	70% of MAC	80% of MAC	60% of MAC	\$20 copay general; \$25 copay specialist	70% of MAC after deductible	\$15 copay PCP; \$20 copay specialist
Maternity	90% of MAC	70% of MAC	80% of MAC	60% of MAC	\$20 copay general; \$25 copay specialist, first visit only; \$100 copay hospital admission	\$300 copay, then 70% per diem after deductible	\$15 copay PCP; \$25 copay specialist, first visit only; \$100 copay hospital admission
Well Child Checkup and Immunizations	90% of MAC; 12 visits covered through age 5, annually for ages 6-17	70% of MAC; 12 visits covered through age 5, annually for ages 6-17	80% of MAC; 12 visits covered through age 5, annually for ages 6-17	60% of MAC; 12 visits covered through age 5, annually for ages 6-17	100% benefit; 12 visits covered through age 5, annually for ages 6-17	70% of MAC; 12 visits covered through age 5, annually for ages 6-17	\$15 copay PCP; \$20 copay specialist; 12 visits covered through age 5, annually for ages 6-17
Lab and X-ray	90% of MAC	70% of MAC	80% of MAC	60% of MAC	100% benefit	70% of MAC after deductible	100% benefit
Physical, Speech, and Occupational Therapy	90% of MAC; Some limitations may apply	70% of MAC; Some limitations may apply	80% of MAC; Some limitations may apply	60% of MAC; Some limitations may apply	\$20 copay per visit; Limited to 45 visits per year, per condition	70% of MAC; Limited to 45 visits per year, per condition after deductible	\$15 copay per visit; Limited to 45 visits per year, per condition

Exhibit 5

Benefit Design

(continued)

	PPO Option		PPO Limited Option		POS Option		HMO Option
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	
Chiropractic Care	90% of MAC; Maintenance visits not covered when no additional progress is apparent or expected to occur	70% of MAC; Maintenance visits not covered when no additional progress is apparent or expected to occur	80% of MAC; Maintenance visits not covered when no additional progress is apparent or expected to occur	60% of MAC; Maintenance visits not covered when no additional progress is apparent or expected to occur	\$20 copay; Maintenance visits not covered when no additional progress is apparent or expected to occur	70% of MAC; Maintenance visits not covered when no additional progress is apparent or expected to occur	\$15 copay; Maintenance visits not covered when no additional progress is apparent or expected to occur
Ambulance Service-Air and Ground	80% of reasonable charges when deemed medically necessary by claims administrator		80% of reasonable charges when deemed medically necessary by claims administrator		100% of reasonable charges when deemed medically necessary by claims administrator		100% of reasonable charges when deemed medically necessary by claims administrator
Emergency Room	\$50 copay per visit (waived if certain conditions are met); 90% of MAC	\$50 copay per visit (waived if certain conditions are met); 70% of MAC	\$50 copay per visit (waived if certain conditions are met); 80% of MAC	\$50 copay per visit (waived if certain conditions are met); 60% of MAC	\$50 copay per visit (waived if certain conditions are met)	\$50 copay per visit, then 70% of MAC after deductible (waived if certain conditions are met)	\$50 copay per visit (waived if certain conditions are met)
Hospital Care	90% of MAC	70% of MAC	80% of MAC	60% of MAC	\$100 per admission	\$300 per admission, then 70% per diem after deductible	\$100 per admission
Prescription Drug Coinsurance/Copay **	\$5 generic \$20 preferred brand \$40 non-preferred brand**	\$5 generic \$20 preferred \$40 non-preferred + amount exceeding MAC **	0% generic 20% preferred brand 40% non-preferred brand**	0% generic 20% preferred 40% non-preferred + amount exceeding MAC **	\$5 generic \$20 preferred brand \$40 non-preferred brand**	70% of MAC after deductible	\$5 generic \$20 preferred brand \$40 non-preferred brand**
Annual Pharmacy Copay Maximum	\$1,500 per individual **		None		None		None

Exhibit 5

Benefit Design

(continued)

	PPO Option		PPO Limited Option		POS Option		HMO Option
	In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network	
Mental Health Inpatient* (preauthorization required)	90% of MAC; Limited to 45 days per year	70% of MAC; Limited to 45 days per year	80% of MAC; Limited to 45 days per year	60% of MAC; Limited to 45 days per year	\$100 copay per admission; Limited to 30 days per year	Not covered	\$100 copay per admission; Limited to 30 days per year
Substance Abuse Inpatient* (preauthorization required)	90% of MAC; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays	70% of MAC; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays	80% of MAC; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays	60% of MAC; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays	\$100 copay per admission; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays	Not covered	\$100 copay per admission; Limited to two 5-day detox stays per lifetime; plus two 28-day lifetime stays
Mental Health/Substance Abuse Outpatient* (preauthorization required)	Sessions 1-15: \$5 copay/session Sessions 16-45: \$25 copay/session Limited to 45 sessions per year mental health and substance abuse combined	Sessions 1-15: \$40 copay/session Sessions 16-45: \$100 copay/session Limited to 45 sessions per year mental health and substance abuse combined	Sessions 1-15: \$5 copay/session Sessions 16-45: \$25 copay/session Limited to 45 sessions per year mental health and substance abuse combined	Sessions 1-15: \$40 copay/session Sessions 16-45: \$100 copay/session Limited to 45 sessions per year mental health and substance abuse combined	\$25 copay per session; Limited to 45 sessions per year mental health and substance abuse combined	Not covered	\$20 copay per session; Limited to 45 sessions per year mental health and substance abuse combined

* Separate \$150 deductible for mental health/substance abuse care required under the PPO and PPO Limited; Benefits must be preauthorized by Magellan Health Services to be reimbursed at the highest level for the PPO and PPO Limited. If preauthorization is not obtained, benefits will be reduced for the PPO and PPO Limited and denied for the POS and HMO.

** Does not apply to annual medical deductible or the annual medical out-of-pocket, if applicable. If cost of prescription is less than the copay, the lesser amount will apply. Extended prescriptions written for 90-102 days (as authorized by the claims administrator) available for one copay when using home delivery or certain participating retail pharmacies.

Appendix

Results by Group (Dollars in Thousands) – Prorated by Headcount

Employer	Count		Actuarial Liability		Expected First Year Net Payments	Normal Cost	ARC
	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active			
Austin Peay State University	30	768	\$1,971	\$13,161	\$317	\$1,082	\$1,727
Capitol Print Shop	2	9	\$131	\$154	\$21	\$13	\$25
Chattanooga State Technical Community College	27	575	\$1,774	\$9,854	\$285	\$810	\$1,305
Cleveland State Community College	28	217	\$1,839	\$3,719	\$295	\$306	\$543
Columbia State Community College	10	273	\$657	\$4,678	\$106	\$385	\$612
Division of Accounts	6	72	\$394	\$1,234	\$63	\$101	\$171
Dyersburg State Community College	8	243	\$526	\$4,164	\$84	\$342	\$542
East Tennessee State University	125	2,312	\$8,211	\$39,620	\$1,319	\$3,256	\$5,295
Governor's Books from Birth	0	4	\$0	\$69	\$0	\$6	\$9
GS Central Stores	5	25	\$328	\$428	\$53	\$35	\$67
GS Food Services	1	3	\$66	\$51	\$11	\$4	\$9
GS Printing	6	46	\$394	\$788	\$63	\$65	\$115
GS Property Utilization	3	22	\$197	\$377	\$32	\$31	\$55
GS Purchasing	5	48	\$328	\$823	\$53	\$68	\$117
GS Records Management	0	19	\$0	\$326	\$0	\$27	\$41
Jackson State Community College	17	303	\$1,117	\$5,192	\$179	\$427	\$696
Middle Tennessee State University	90	2,157	\$5,912	\$36,964	\$950	\$3,038	\$4,866
Motlow State Community College	19	221	\$1,248	\$3,787	\$200	\$311	\$526
Motor Vehicle Management	3	32	\$197	\$548	\$32	\$45	\$77
Nashville State Technical Community College	23	437	\$1,511	\$7,489	\$243	\$616	\$1,000
Northeast State Technical Community College	4	348	\$263	\$5,964	\$42	\$490	\$755
Office of Information Resources	40	430	\$2,628	\$7,369	\$422	\$606	\$1,032
Pellissippi State Technical Community College	13	551	\$854	\$9,442	\$137	\$776	\$1,215
Postal Service	7	60	\$460	\$1,028	\$74	\$85	\$148
Roane State Community College	28	429	\$1,839	\$7,352	\$295	\$604	\$996

Appendix

Results by Group (Dollars in Thousands) – Prorated by Headcount

Employer	Count		Actuarial Liability		Expected First Year Net Payments	Normal Cost	ARC
	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active			
Southwest State Community College	33	1,013	\$2,168	\$17,359	\$348	\$1,427	\$2,259
State of Tennessee	4,690	47,072	\$308,093	\$806,652	\$49,489	\$66,299	\$113,813
Tennessee Board of Regents Central Office	110	126	\$7,226	\$2,159	\$1,161	\$177	\$577
Tennessee State University	34	1,402	\$2,233	\$24,025	\$359	\$1,975	\$3,094
Tennessee Technological University	88	1,102	\$5,781	\$18,884	\$929	\$1,552	\$2,603
TN Housing Development Agency	8	197	\$526	\$3,376	\$84	\$277	\$443
TN Student Assistance Corporation	6	47	\$394	\$805	\$63	\$66	\$117
TN Technical Center at Athens	4	19	\$263	\$326	\$42	\$27	\$52
TN Technical Center at Chattanooga	0	40	\$0	\$685	\$0	\$56	\$85
TN Technical Center at Covington	1	13	\$66	\$223	\$11	\$18	\$30
TN Technical Center at Crossville	1	29	\$66	\$497	\$11	\$41	\$65
TN Technical Center at Crump	3	20	\$197	\$343	\$32	\$28	\$51
TN Technical Center at Dickson	5	31	\$328	\$531	\$53	\$44	\$81
TN Technical Center at Elizabethton	0	25	\$0	\$428	\$0	\$35	\$53
TN Technical Center at Harriman	4	19	\$263	\$326	\$42	\$27	\$52
TN Technical Center at Hartsville	2	14	\$131	\$240	\$21	\$20	\$36
TN Technical Center at Hohenwald	4	30	\$263	\$514	\$42	\$42	\$75
TN Technical Center at Jacksboro	5	15	\$328	\$257	\$53	\$21	\$46
TN Technical Center at Jackson	1	40	\$66	\$685	\$11	\$56	\$88
TN Technical Center at Knoxville	6	36	\$394	\$617	\$63	\$51	\$94
TN Technical Center at Livingston	5	25	\$328	\$428	\$53	\$35	\$67

Appendix

Results by Group (Dollars in Thousands) – Prorated by Headcount

Employer	Count		Actuarial Liability		Expected First Year Net Payments	Normal Cost	ARC
	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active	Retirees, Spouses, Surviving Spouse Contracts, & Disabled Employees	Active			
TN Technical Center at McKenzie	3	19	\$197	\$326	\$32	\$27	\$49
TN Technical Center at McMinnville	6	19	\$394	\$326	\$63	\$27	\$57
TN Technical Center at Memphis	3	60	\$197	\$1,028	\$32	\$85	\$137
TN Technical Center at Morristown	3	48	\$197	\$823	\$32	\$68	\$111
TN Technical Center at Murfreesboro	3	29	\$197	\$497	\$32	\$41	\$71
TN Technical Center at Nashville	5	47	\$328	\$805	\$53	\$66	\$114
TN Technical Center at Newbern	1	20	\$66	\$343	\$11	\$28	\$45
TN Technical Center at Oneida	2	22	\$131	\$377	\$21	\$31	\$53
TN Technical Center at Paris	3	29	\$197	\$497	\$32	\$41	\$71
TN Technical Center at Pulaski	0	19	\$0	\$326	\$0	\$27	\$41
TN Technical Center at Ripley	3	16	\$197	\$274	\$32	\$23	\$43
TN Technical Center at Shelbyville	3	24	\$197	\$411	\$32	\$34	\$60
TN Technical Center at Whiteville	2	17	\$131	\$291	\$21	\$24	\$42
TRICOR	13	171	\$854	\$2,930	\$137	\$241	\$402
Univ of Tennessee System	1,144	12,810	\$75,150	\$219,519	\$12,072	\$18,043	\$30,603
University of Memphis	120	2,871	\$7,883	\$49,199	\$1,266	\$4,044	\$6,477
Volunteer State Community College	19	412	\$1,248	\$7,060	\$200	\$580	\$934
Walters State Community College	38	499	\$2,496	\$8,551	\$401	\$703	\$1,174
State - Unallocated	156	338	\$10,248	\$5,792	\$1,646	\$476	\$1,160
Total	7,037	78,389	\$462,267	\$1,343,316	\$74,258	\$110,412	\$187,372